

§ 40-21-52. Freight lines and equipment companies

Any person, firm, joint-stock association, or corporation, wherever organized or incorporated, engaged in the business of operating, renting, leasing, or furnishing cars not otherwise listed for taxation in this state for the transportation of freight, whether such freight is owned by such company or any other person, firm, joint-stock association, or corporation, over any railroad or railway line or lines in whole or in part within this state, such line or lines not being owned, leased, or operated by such person, firm, joint-stock association, or corporation, whether such cars are termed box, flat, coal, ore, tank, stock, gondola, furniture, automobile, refrigerator, or some other name, shall be deemed to be a freight line or equipment company. Each freight line or equipment company doing business, owning, operating, renting, leasing, or furnishing cars which are operated in this state shall, on or before March 1 each year, make and file with the Department of Revenue on a form or forms prescribed by the Department of Revenue a statement under oath by its president, secretary, treasurer, superintendent, manager, receiver, trustee, or owner, showing the number of miles run by all its cars over the line or lines of each separate railroad or railway in this state, naming each separate railroad or railway, and the total number of miles run by all of its cars over all line or lines of all railroads or railways in this state, and the total number of miles run by its cars over line or lines or railroads or railways everywhere outside of this state, such mileage to be shown as made for the 12-month period preceding October 1 of each year. There shall be shown on the statement the principal place of business, together with the street address of each freight line or equipment company, together with the names and addresses of persons to whom correspondence or tax notice should be sent. It shall be the duty of the Department of Revenue to examine the statement of each freight line or equipment company, and the reports of each railroad or railway company over whose lines such freight line or equipment moved, and from such statements and reports to compute the average number of cars within the state of each freight line or equipment company for the 12 months preceding October 1 of each year; for the average number of cars found to be in the state for such 12-month period, the reasonable value of such cars shall be computed, and the sum total value of the average number of cars shall be reduced to 30 percent thereof. There is hereby levied and it shall be the duty of the Department of Revenue to assess a license tax of three and one-half percent of the 30 percent value of the average number of cars within the state for the period of 12 months preceding October 1 of each year. Such tax shall be assessed pursuant to the procedures for assessment of tax as set out in Chapter 2A of this title.

The tax shall become due on the date of entry of the preliminary assessment and shall be delinquent 30 days after the due date. The tax shall be paid to the Department of Revenue, by check made payable to the treasurer, and the license tax so paid shall be placed to the credit of the state general fund. Each railroad or railway company in this state shall also, annually before March 1 of each year, make and file with the Department of Revenue, under oath of some executive officer of the company and on forms prescribed by the Department of Revenue, a report containing as to all its lines in Alabama all the data required of freight line or equipment companies and any additional information deemed necessary by the Department of Revenue. Any person, firm, corporation, or association operating, renting, leasing, or otherwise furnishing cars as above mentioned, except a regularly organized and operated railroad, is deemed to be a freight line equipment company.